



Governor's Task Force on

Modernizing Transportation Funding in Idaho

— Idaho's Current Funding Structure —

Total Resources for Transportation Funding

Federal Funds

- Federal Highway Administration, Federal Transit Administration

State Funds

- All sources collected at the state level

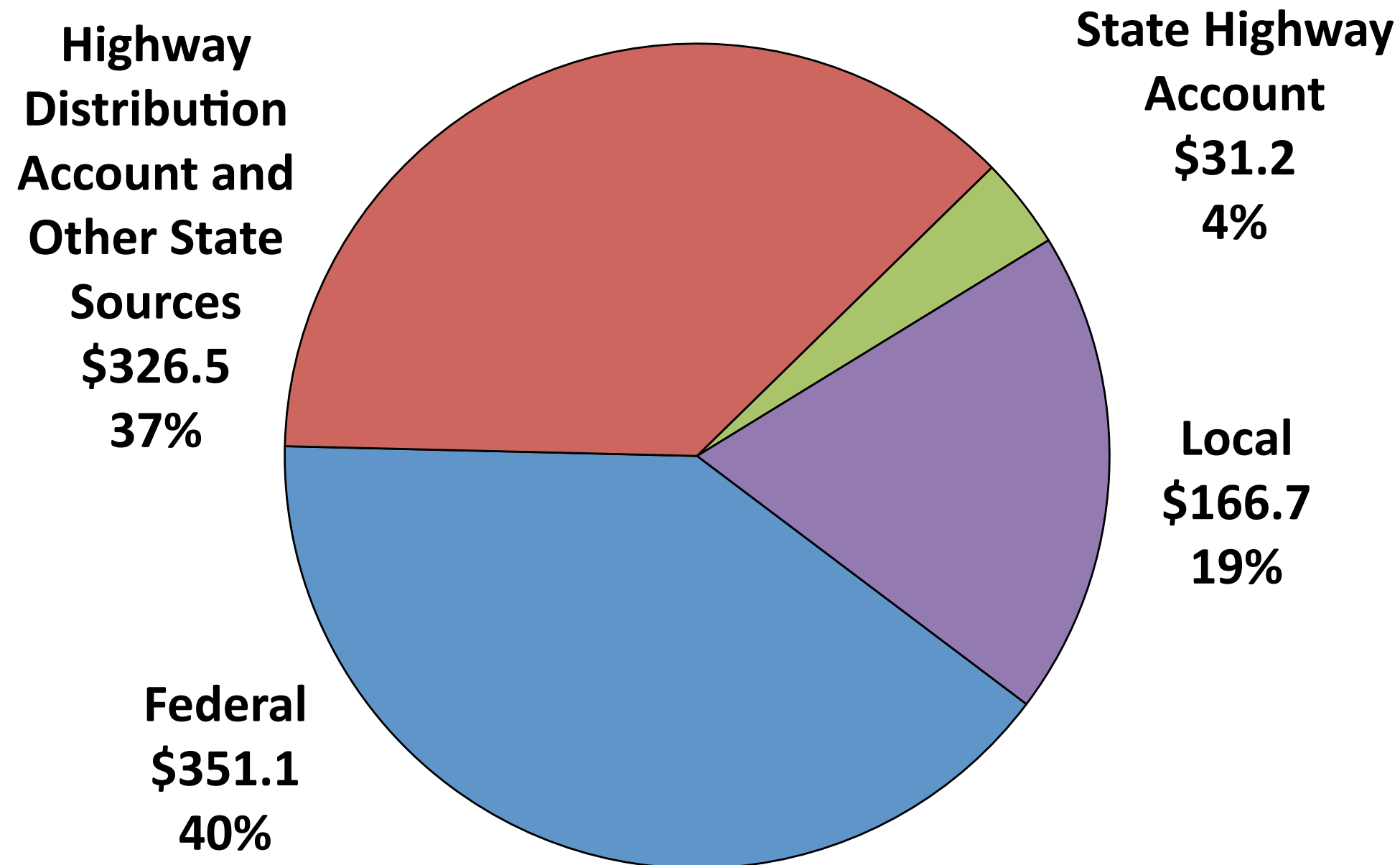
Local Funds

- All sources collected at the local level

Total Resources for Transportation Funding

2008 Total Funding for State and Local Combined

\$875.6 Million



Federal Revenue Sources

Federal Funds

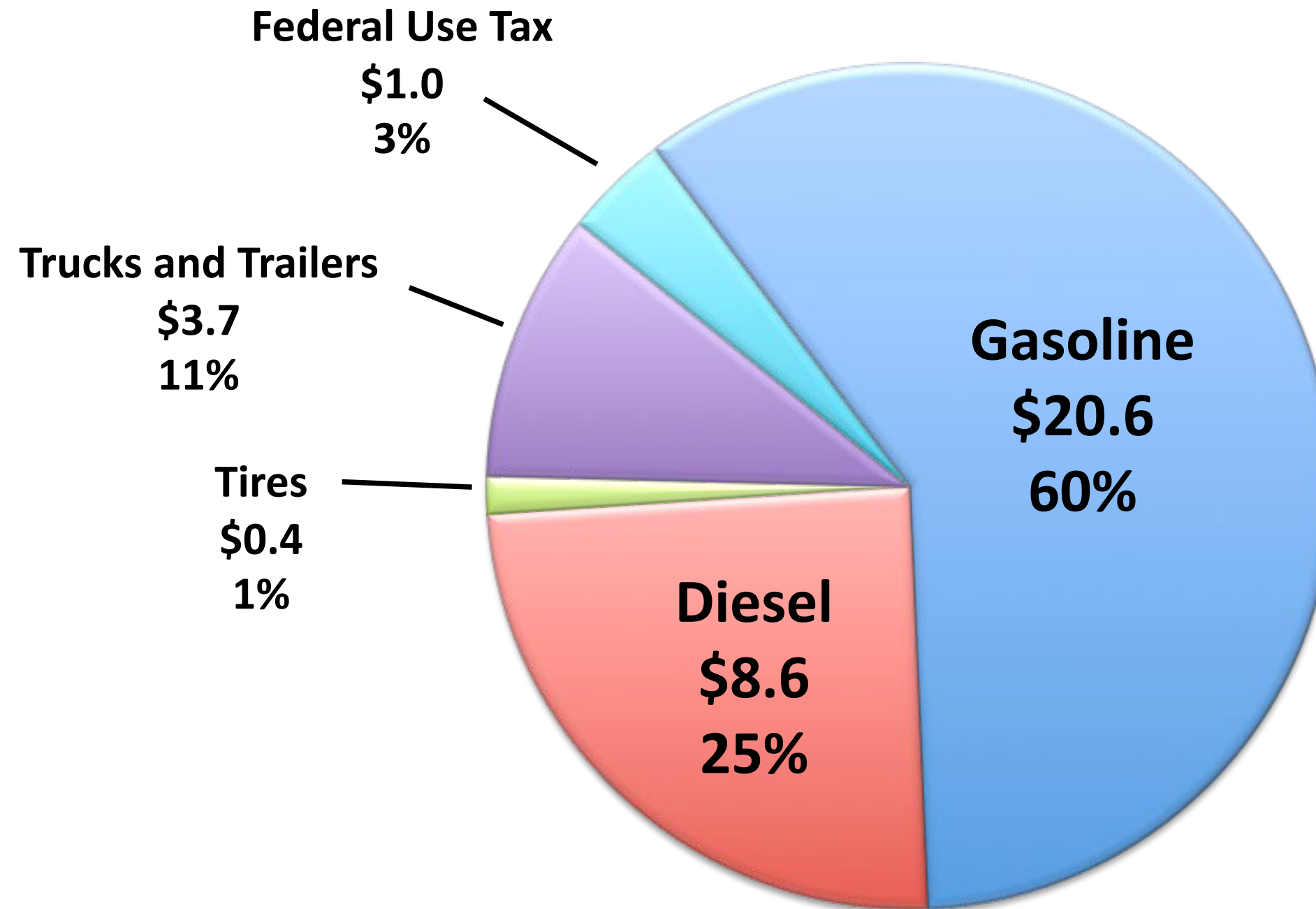
- Gasoline Tax (18.4 cents per gallon)
- Diesel Tax (24.4 cents per gallon)
- Trucks and Trailers (12% of sales price; tractors > 33,000 GVW; trailers > 26,000 GVW)
- Tires (rate per pound over various weight ranges)
- Federal Use Tax (trucks 55,000 GVW and over, \$100 + \$22 for each 1,000 lbs in excess of 55,000 lbs, maximum \$550)
- Craig - Wyden

Current Ratio

- Idaho pays \$1
- Idaho receives \$1.57

FFY07 Revenue to the Federal Highway Trust Fund

\$34.3 Billion



Federal Highway Trust Fund

Federal Aid Program

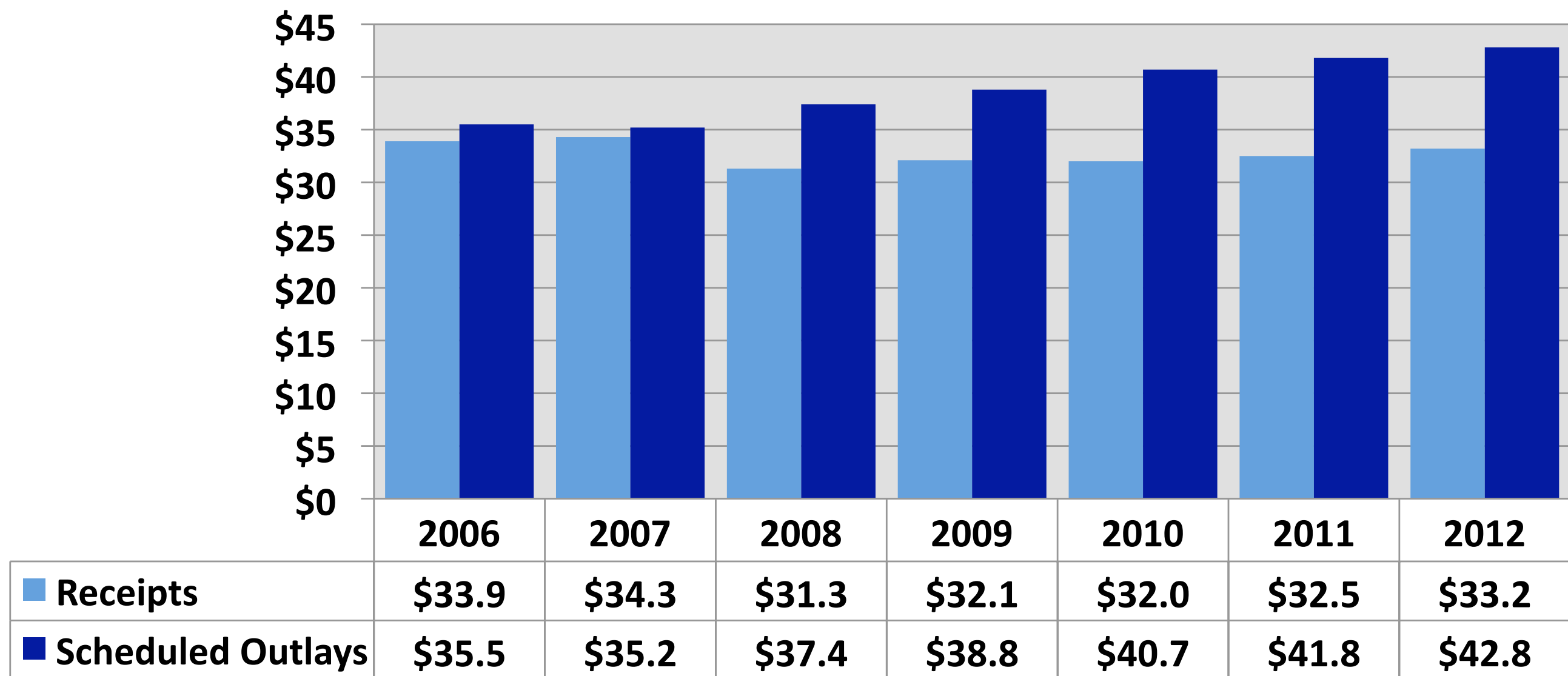
- FFY08 Transfer **\$8.01 billion**
- FFY09 Federal Aid Outlay **\$38.8 billion**
- FFY09 Estimated Cash Receipts **\$32.1 billion**
- Cash Receipts Shortfall **\$6.7 billion**

Proposed Solution

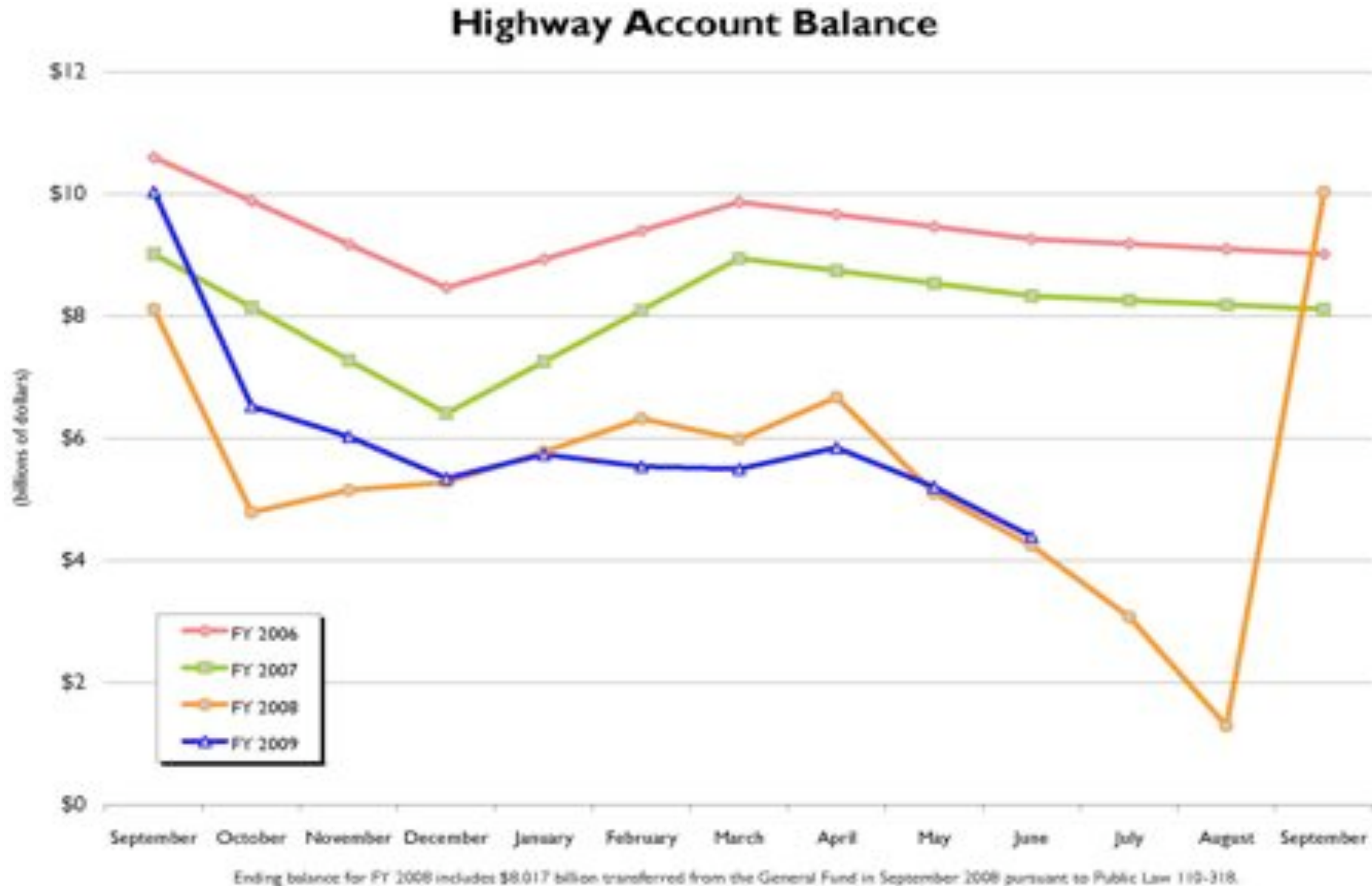
- U.S. House is proposing to transfer \$7 billion from the General Fund to close out FFY 2009
- Continue funding SAFETEA-LU at current levels for 18 additional months

Federal Highway Trust Fund

Federal Highway Trust Fund (Actual/Projections in Billions)



Federal Highway Trust Fund



State Revenue Sources

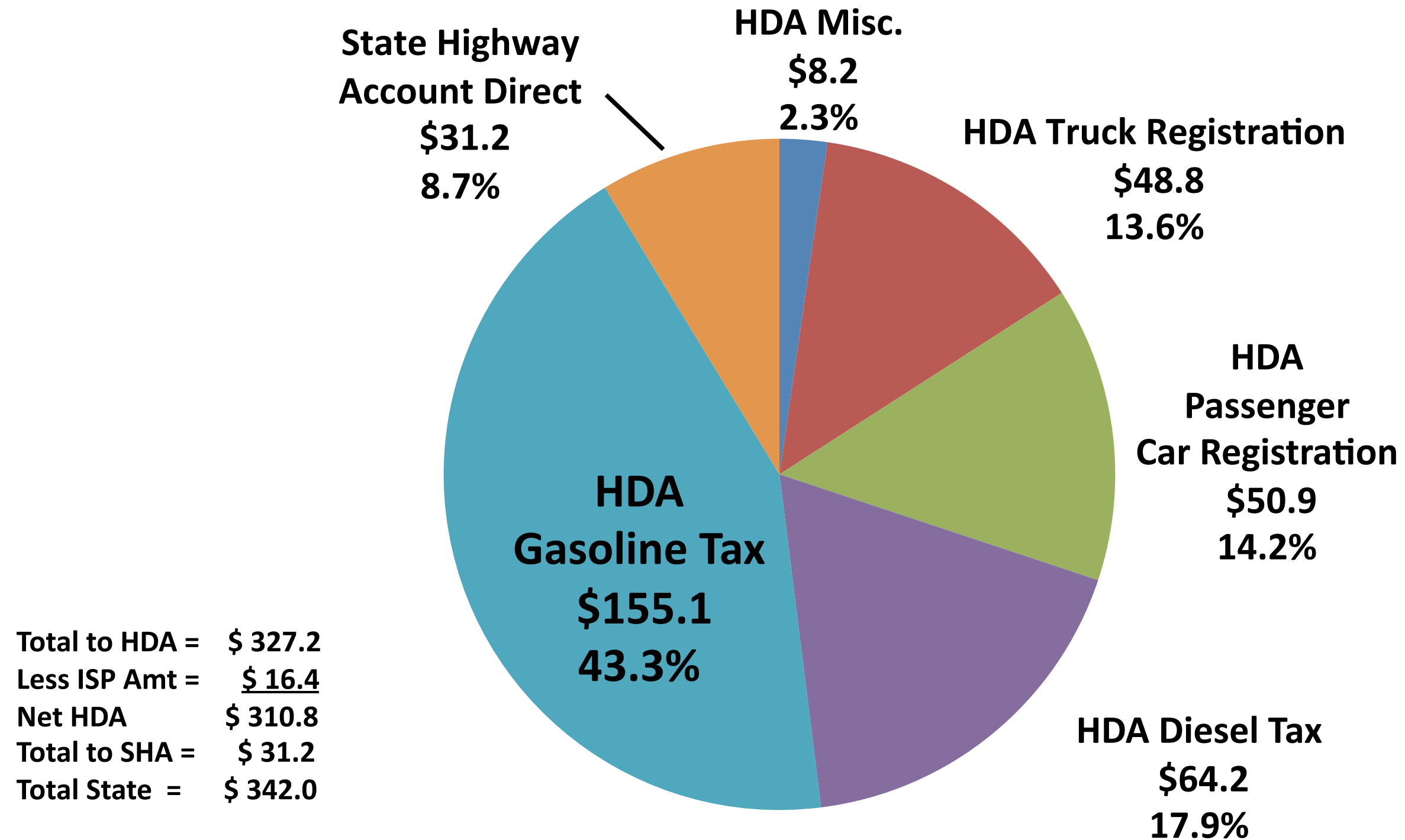
- **Gasoline Tax:** Current rate is 25 cents per gallon plus one cent for the Petroleum Clean Water Trust Fund (HDA*)
- **Diesel (Special Fuels):** Current Rate is 25 cents per gallon (HDA)
- **Passenger Car Registration** (HDA)
- **Truck Registration** (HDA)
- **DMV Fees** (HDA and SHA**)
- **Sale of Equipment** (SHA)
- **State Sales Tax Sharing** (locals)
- **Miscellaneous** (HDA and SHA)

*Highway Distribution Account

**State Highway Account

2008 Shared State Revenue, HDA* and SHA**

\$358.4 Million

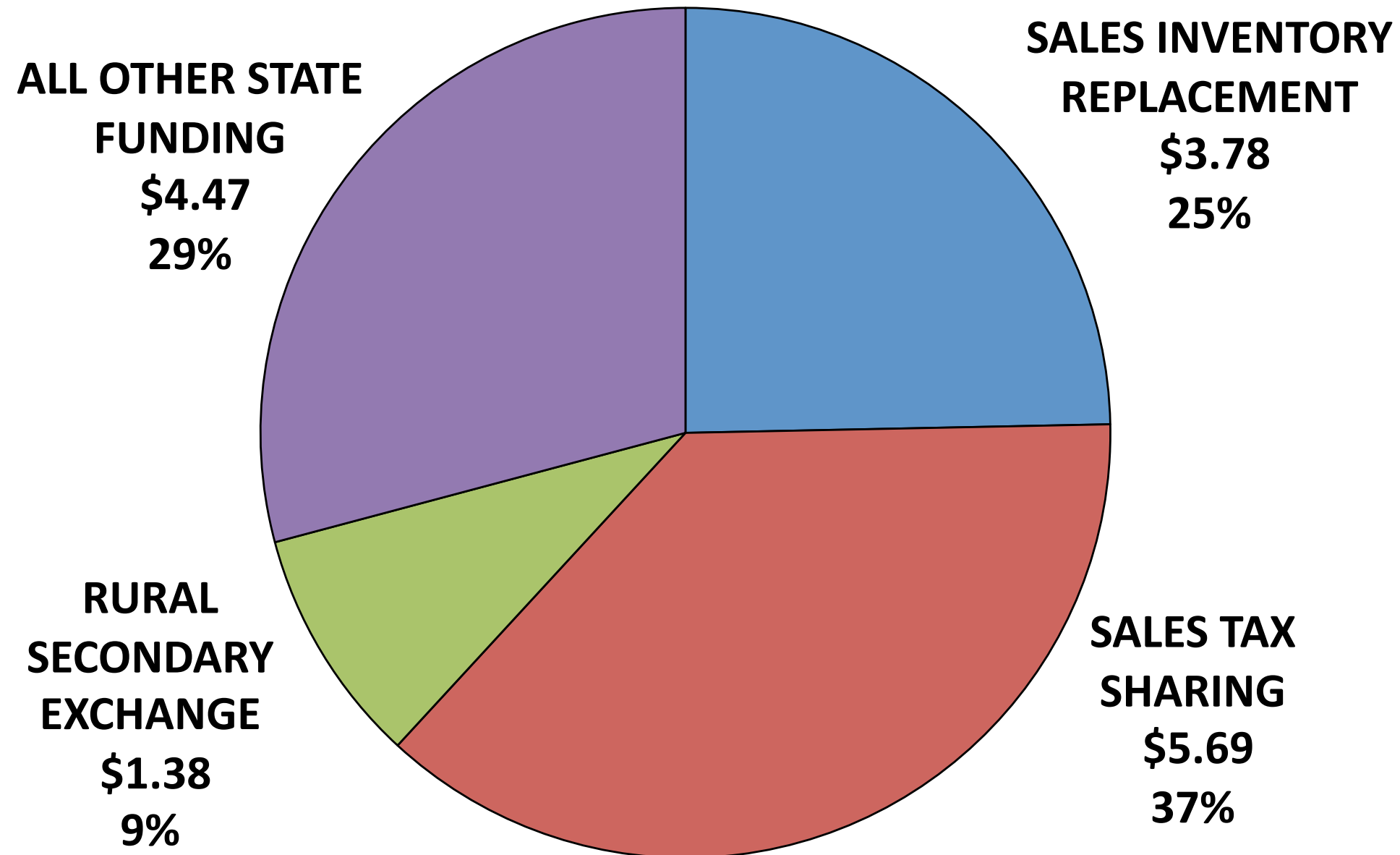


*Highway Distribution Account

**State Highway Account

2008 State Non-HDA Revenue to Locals

\$15.3 Million



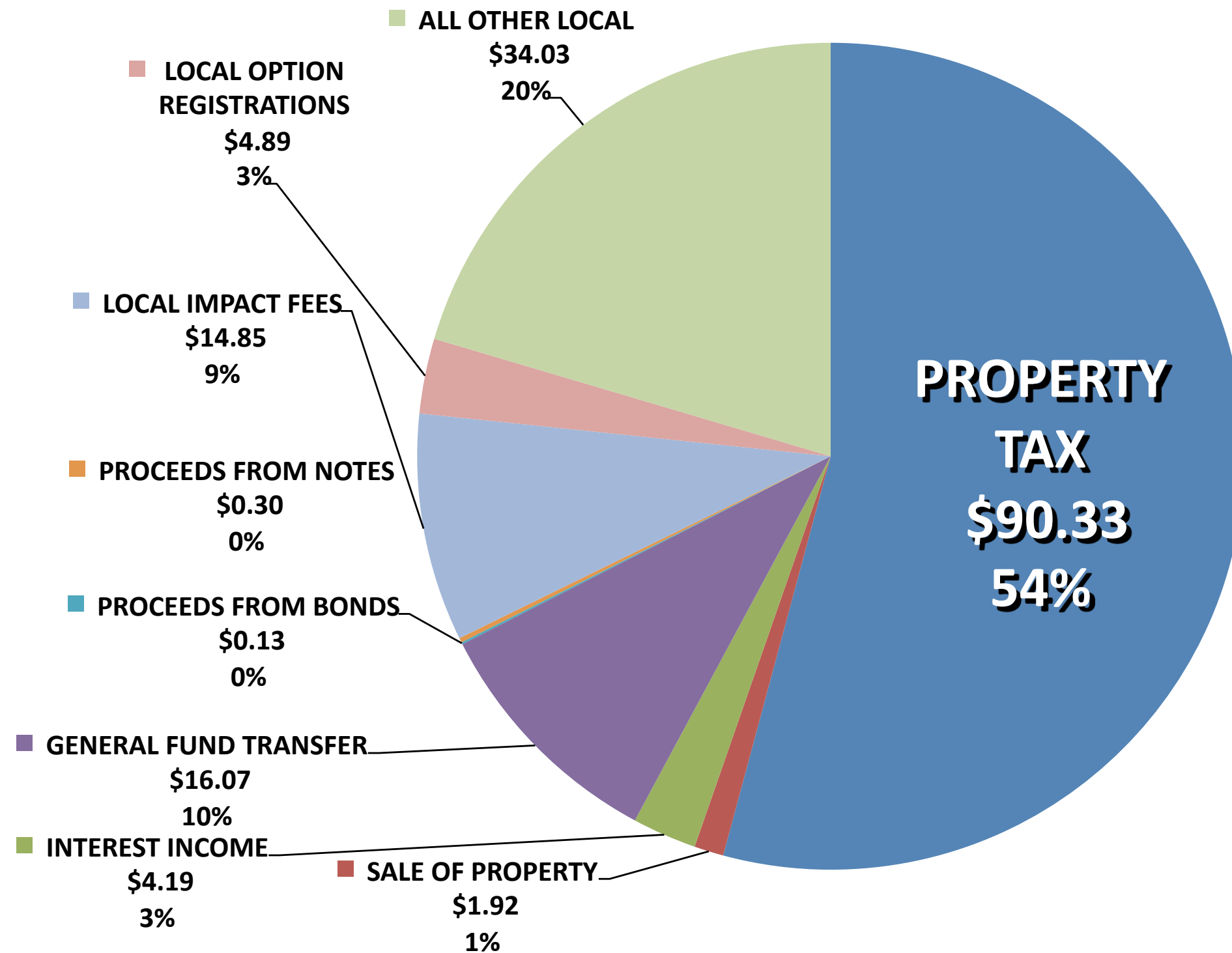
Local Revenue Sources



- Property Tax
- Impact Fees
- Local Option Registrations
- General Fund Transfer
- Other

2008 Local Funding Sources

\$166.7 Million



Current Allocation of Resources

Highway Distribution Account (HDA)

- FY 2008: Off Top – Parks & Rec.; Balance on formula:
ITD = 57%, Local = 38%, ISP = 5%
- FY 2011: Off Top – ITD ethanol 7%; Balance on formula:
ITD = 62%, Local = 38%

Federal Funds

- FHWA: Locals = 12.6% (paid from ITD), ITD = 87.4%
- Forest Reserve: Locals = 100%
(To Counties/Highway Districts with National Forests in their jurisdictions only)

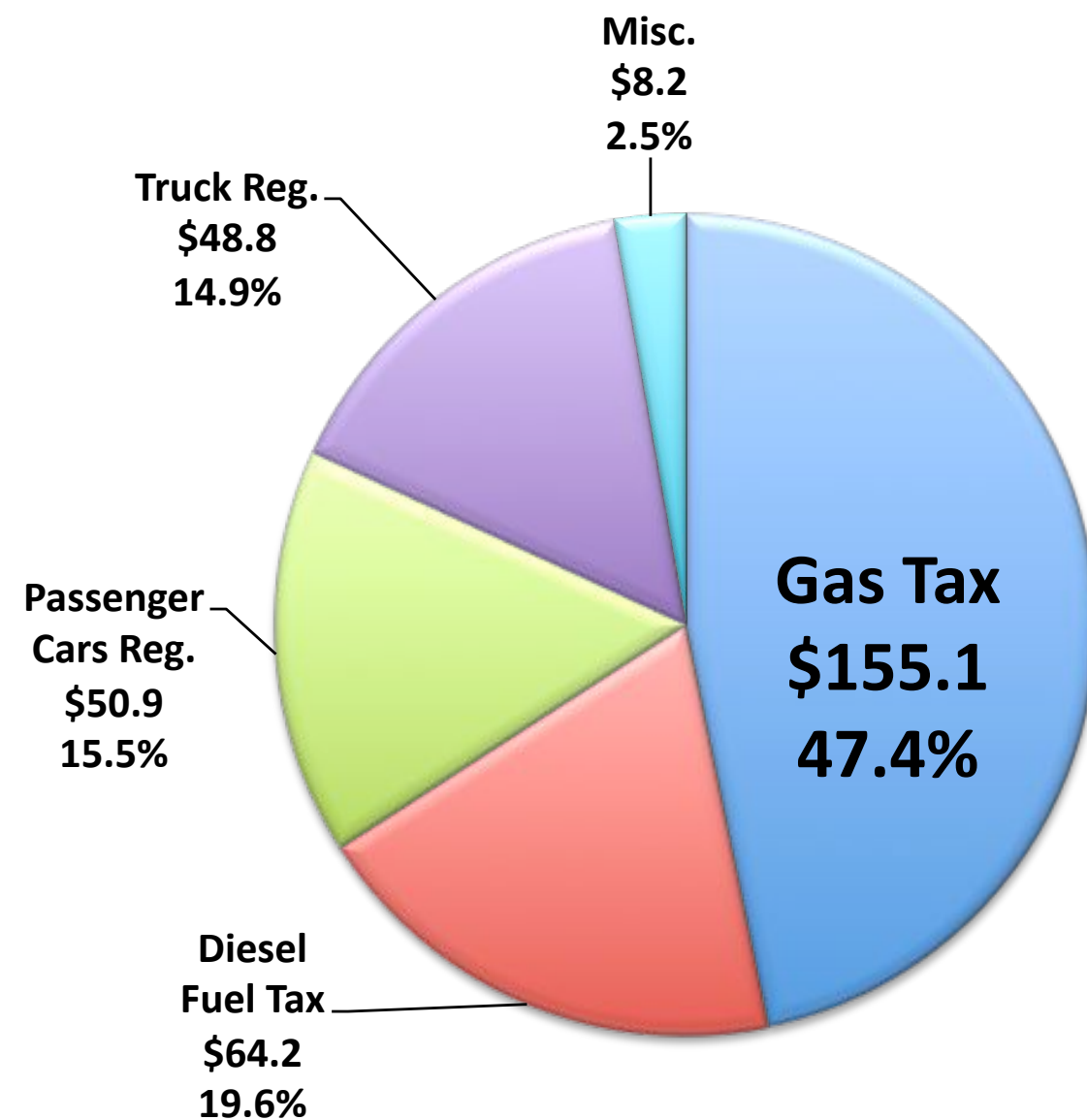
Local Funds

- 100% retained in local jurisdictions

HDA Distribution

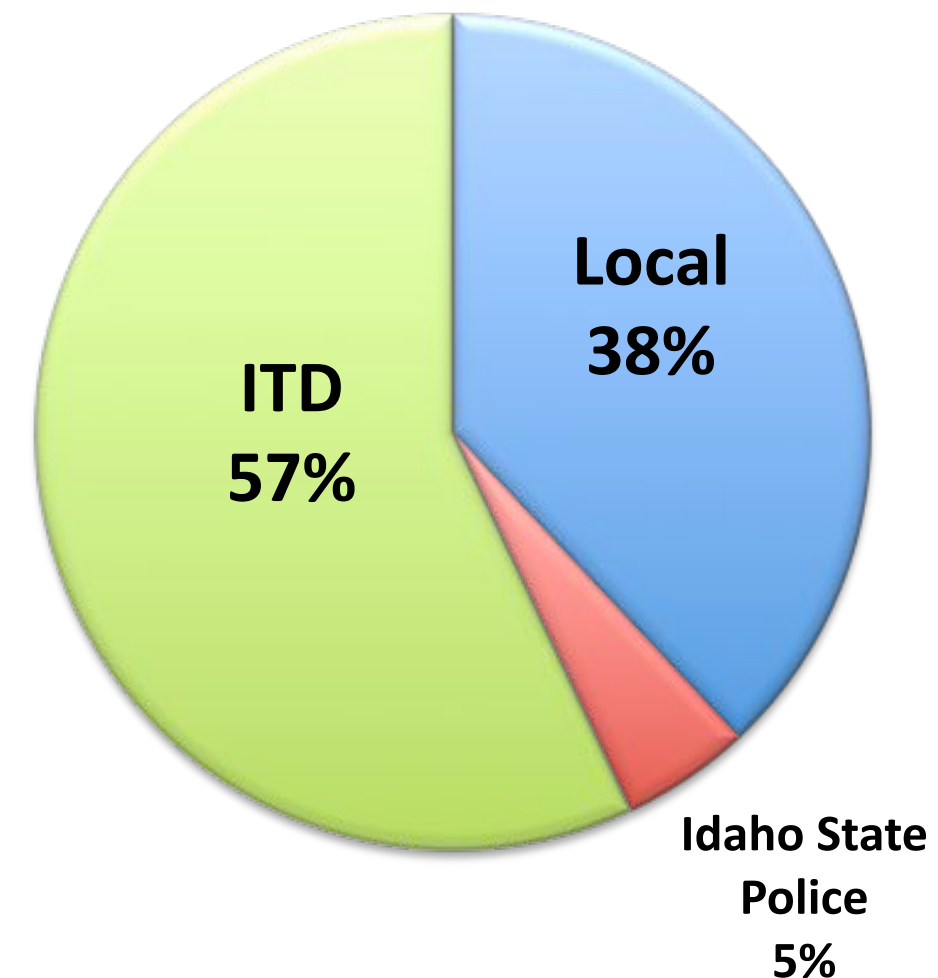
FY08 Revenue Total Net to the Highway Distribution Account (millions of dollars)

Total Revenue: \$327.1



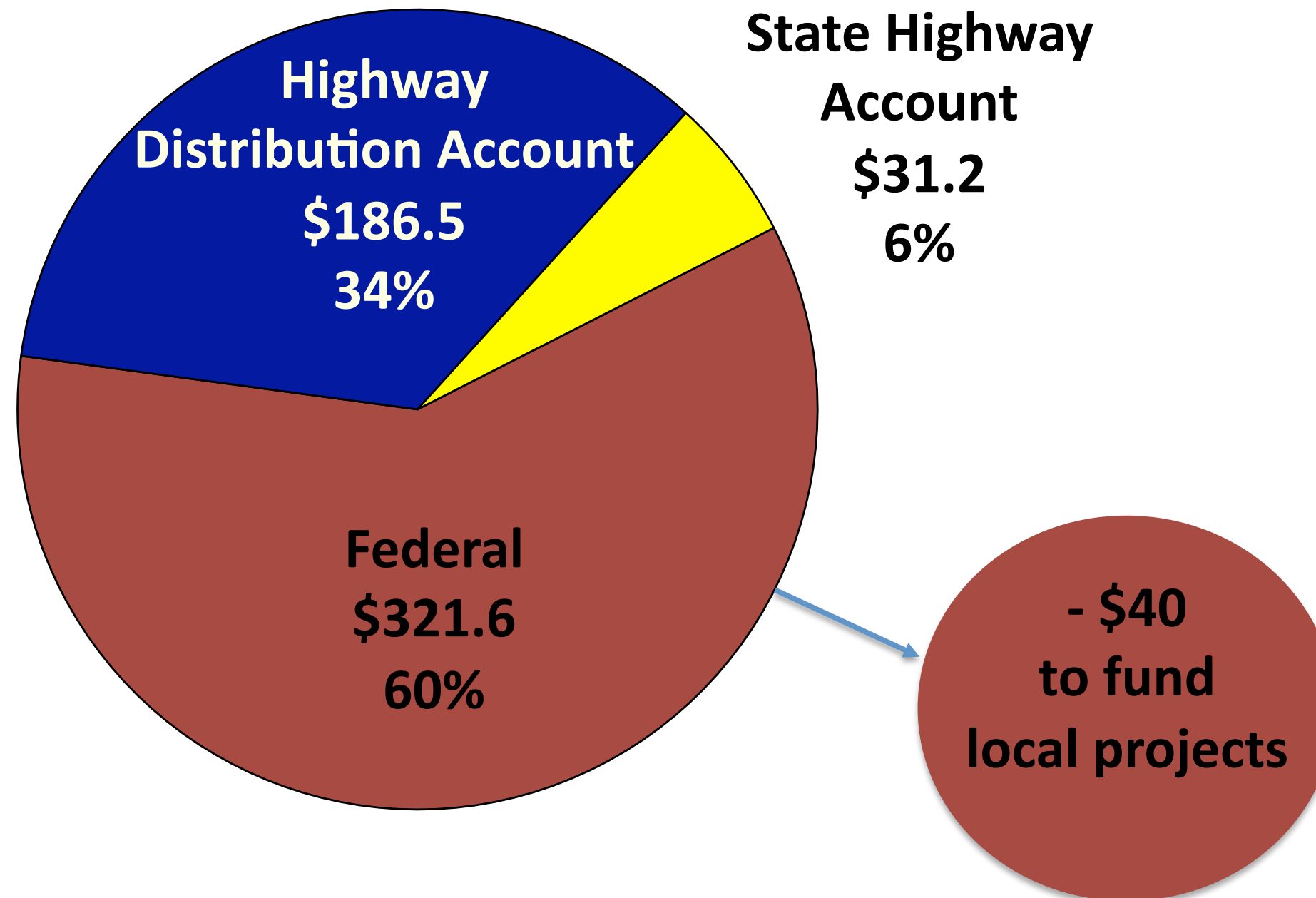
Distribution of Revenue from the Highway Distribution Account through FY10

Beginning FY11:
Locals = 38%
ITD = 62%



2008 Funding Sources for ITD

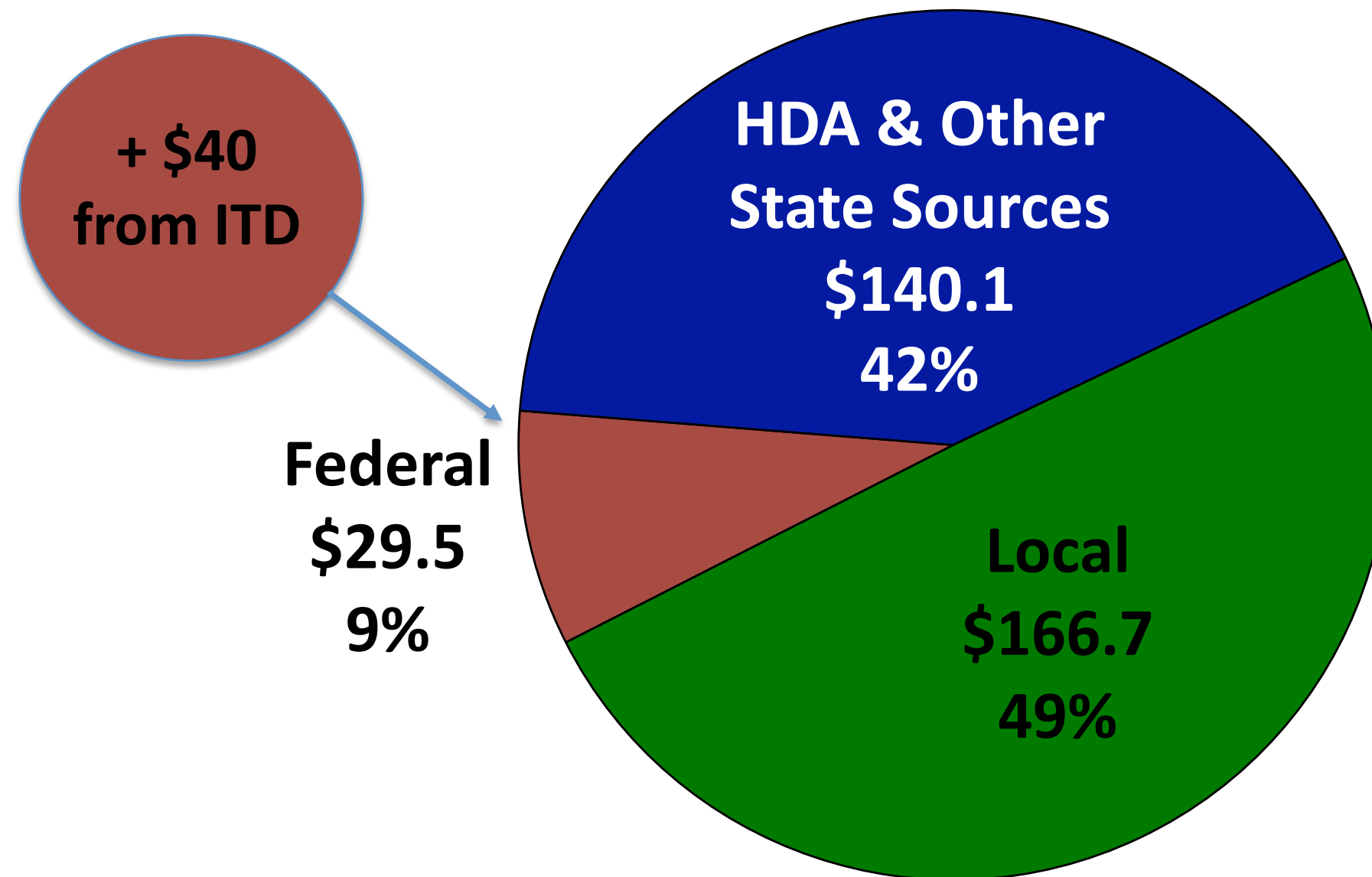
\$539.3 Million



2008 Funding Sources for Local Entities

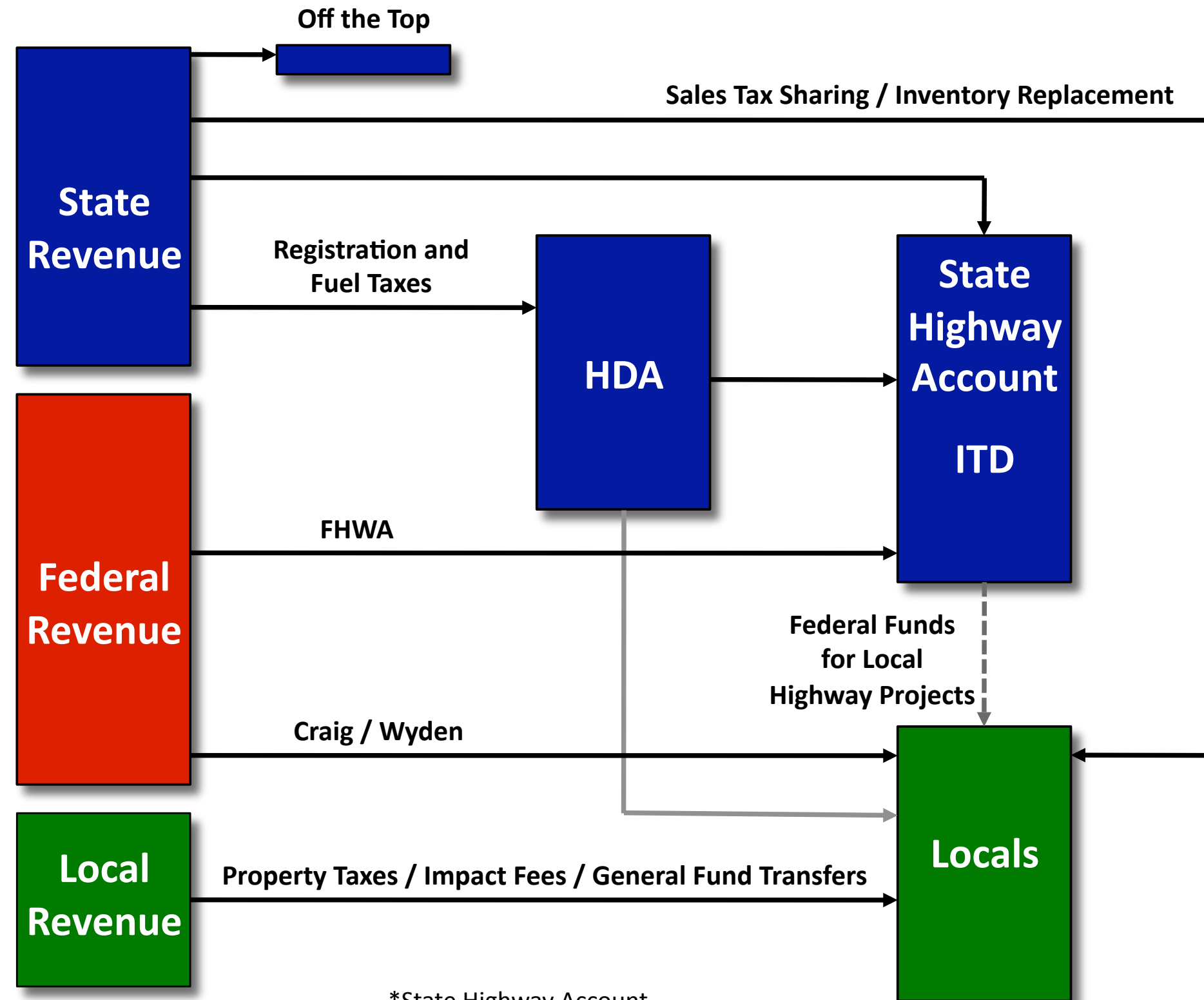
(Cities, Counties, Highway Districts)

\$336.2 Million



NOTE: Approximately \$40 million of ITD Federal Funds are spent on local system projects not shown on this chart.

Distribution of Revenue to Locals and ITD



*State Highway Account
**Highway Distribution Account
***Federal Exchange Secondary

Summary

ITD Revenue Sources

- 100% User Pay:
 - Federal Highway Administration
 - Highway Distribution Account (57%)
 - State Highway Account

Revenue Sources for Idaho Cities, Counties, Highway Districts

- User Pay:
 - Federal Highway Administration (from ITD)
 - Highway Distribution Account (38%)
 - Local option Registrations
- Non-user Pay Sources
 - Property Tax
 - Impact Fees
 - Local General Fund Transfers
 - Direct Federal Payments
 - All other Local Sources